



State of Indiana, Department of Revenue
Electronic Taxpayer Service Center

W-2G and 1099 Filing Requirements Booklet
(November 23, 2015)

W-2G & 1099 Electronic Media Filing Requirements

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W-2G & 1099 Electronic Media Filing Requirements

ADMINISTRATIVE HIGHLIGHTS

NOTE: Indiana accepts the IRS 1220 format for W-2Gs & 1099s. The IRS 1220 booklet is available on our Web site located at www.in.gov/dor/4035.htm.

While Indiana is a participating state in the Combined Federal and State Filing Program, a copy of your returns must still be submitted directly to the state of Indiana.

Important General Information

In the Special Data Entries section (position 663-664) Indiana will be capturing county code associated with the Local Income Tax Withheld (position 735-746).

IC 6-3-4-16.5

Electronic filing; withholding

Sec. 16.5. (a) This section applies to:

- (1) Form W-2 federal income tax withholding statements;
- (2) Form W-2G certain gambling winnings;
- (3) Form 1099 distributions from pensions, annuities, retirement or profit sharing plans, IRAs, insurance contracts, or like distributions;
- (4) Form WH-3 annual withholding tax reports; and
- (5) Form WH-18 miscellaneous withholding tax statements for nonresidents;

filed with the department after December 31, 2013.

(b) If an employer or any person or entity acting on behalf of an employer files more than twenty-five (25):

- (1) Form W-2 federal income tax withholding statements;
- (2) Form W-2G certain gambling winnings;
- (3) Form 1099 distributions from pensions, annuities, retirement or profit sharing plans, IRAs, insurance contracts, or like distributions; or

(4) Form WH-18 miscellaneous withholding tax statements for nonresidents; with the department in a calendar year, all forms and Form WH-3 annual withholding tax reports filed with the department in that calendar year by the employer or the person or entity acting on behalf of the employer must be filed in an electronic format specified by the department.

As added by P.L.113-2010, SEC.57. Amended by P.L.137-2012, SEC.59.

W-2G & 1099 Electronic Media Filing Requirements

INTRODUCTION:

This document provides the specifications for filing electronic media with the Indiana Department of Revenue for those in which Indiana State or County taxes have been withheld.

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of W-2G, or 1099 reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656 and leave a message (Voice Mail ONLY) and your call will be returned as soon as possible. You may also e- mail your questions to Bulkfiler@dor.IN.gov.

Note WH-18 forms have been replaced by the IN K-1 from which is filed electronically with the appropriate annual form.

January 31 of the current year is the filing deadline for the previous year's reporting. If that date falls on a weekend the filing deadline moves to the following business day. The postmark date is used to determine that the filing is on time.

EXTENSION OF TIME:

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
INDIANA DEPARTMENT OF
REVENUE
P.O. Box 6108
INDIANAPOLIS, IN 46206

Or Fax to: (317) 615-2502

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

W-2G & 1099 Electronic Media Filing Requirements

Indiana requires the T record, the A record, the B record and the F record. The others may be included but are not required.

Sequence of Records in File

“T” Record. Identifies the Transmitter. Must be the first record in the file.

“A” Record. Identifies the Payer making the payments. There may be several in the file.

“B” Record. Identifies the Payee and the amount paid. There is an individual “B” record for each payee for that Payer.

“F” Record. End of transmission record. The final record in each file.

IRS 1220 FORMAT

T Record

Transmitter “T” Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter “T”.
2-5	Payment Year	4	Y	Enter tax year unless reporting a prior year, then enter that year
6	Prior Year Indicator	1	Y	Enter “P” only if reporting prior year, otherwise leave blank.
7-15	Transmitter’s TIN	9	Y	Enter 9 digit TIN. May be EIN or SSN
16 – 20	Transmitter’s Control Code	5	Y	Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS.
21-27	Blank	7		Enter blanks.
28	Test File Indicator	1		Indiana does not accept test files therefore leave blank.
29	Foreign Entity Indicator	1		Enter “1” if Foreign entity or leave blank.

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Transmitter "T" Record				
Position	Field Title	Length	Required	Field Description
30-69	Transmitter Name	40	Y	Enter Transmitter name. Left-justify and fill with blanks
70-109	Transmitter Name	40	No	Use if necessary.
110-149	Company Name	40	Y	Name of company associated with the address where correspondence is to be sent.
150-189	Company Name	40		Continuation. Use if needed
190-229	Company Mailing Address	40	Y	Address where mail is sent.* <i>*This should be same address as in box 5 of form 4804.</i>
<p>For U.S. addresses, the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).</p>				
230-269	Company City	40	Y	Enter Name of city
270-271	Company State	2	Y	Enter valid U.S. Postal abbreviation.
272-280	Company Zip Code	9	Y	Enter zip code. Left justify and fill with blanks if only 5 digits.
281-295	Blank	15		Enter blanks
296-303	Total Number of Payees	8		Enter total number of B records. Right justify and zero fill.
304-343	Contact Name	40	Y	Enter name of person to be contacted if problems in file.

W-2G & 1099 Electronic Media Filing Requirements

Transmitter "T" Record				
Position	Field Title	Length	Required	Field Description
344-358	Contact Phone and Ext.	15	Y	Enter phone number and extension. No hyphens. Left justify and blank fill if no extension.
359-408	Contact Email Address	50		Enter email address or leave blank if none. Left justify.
409-499	Blank	91		Leave blank.
500-507	Record Sequence Number	8	Y	Enter sequence number of each record in file. Record T = 00000001.
508-517	Blank	10		Enter blanks.
518	Vendor Indicator	1	Y	"V" if provided by vendor. "I" if produced in-house.
519-558	Vendor Name	40		Complete if position 518 = "V" - Name of vendor
559-598	Vendor Mailing Address	40		Complete if position 518 = "V" – Address
For U.S. addresses , the vendor city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code.				
599-638	Vendor City	40		Complete if position 518 = "V" - City of vendor
639-640	Vendor State	2		Complete is position 518 = "V" – Standard Postal abbreviation
641-649	Vendor Zip Code	9		Complete if position 518 = "V" - Enter zip code. Left justify and enter blanks if five.
650-689	Vendor Contact Name	40		Complete if position 518 = "V" - Enter name of person to contact if question

W-2G & 1099 Electronic Media Filing Requirements

Transmitter "T" Record				
Position	Field Title	Length	Required	Field Description
690 – 704	Vendor Contact Phone and Extension	15		Complete if position 518 = "V" - Enter phone and extension if any. No hyphens. Left justify and fill with blanks.
705-739	Blank	35		Enter Blanks
740	Vendor Foreign Indicator	1		Complete if position 518 = "V" - Enter "1" if foreign, or else blanks
741-748	Blank	8		Enter blanks.
749-750	Blank	2		Enter blanks or CR/LF.

W-2G & 1099 Electronic Media Filing Requirements

Payer A Record

Payer "A" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "A".
2-5	Payment Year	4	Y	Enter tax year
6	Combined Federal/State Filer	1	Y	Required for Combined Fed/State Filing Program.
7-11	Blank	5		Enter Blanks
12-20	Payer's Taxpayer ID No	9	Y	Enter valid EIN or SSN. No blanks, hyphens or alpha.
21-24	Payer Name Control	4	Y	Enter the first four characters of the company name (omit "The" unless only two words). Only dash and ampersand accepted.
25	Last Filing Indicator	1		Enter a "1" (one) if this is the last year this payer name and TIN will file information returns electronically, magnetically or on paper; otherwise, enter a blank.
26-27	Type of Return Indicates the type of returns used by Indiana Revenue	2	Y	<div>Form Code</div> <div>1099-R 9</div> <div>W-2G W</div> <div>1099-G F</div> <div>1099-B B</div> <div>1099-DIV 1</div> <div>1099-INT 6</div> <div>1099-OID D</div> <div>1099-K MC</div> <div>1099-MISC A</div>

W-2G & 1099 Electronic Media Filing Requirements

Payer "A" Record				
Position	Field Title	Length	Required	Field Description
28-43	Amount Codes * Enter only the Type Codes for the type of return included for this "A" record and for Revenue use.	16	Y	<u>1099</u> 1 = Gross distribution 2 = Taxable amount 3 = Capital gain 4 = Federal tax withheld 5 = Employee contributions or insurance premiums 6 = Net unrealized appreciation in employer's securities 8 = Other 9 = Total employee contributions A = IRA/SEP/SIMPLE distribution or Roth conversion B=Amount allocable to IRR within 5 Years D= Bond Premium on Tax Exempt Bond <u>W-2G</u> 1 = Gross winnings 2 = Federal tax withheld 7 = Winnings from identical wagers
44-51	Blanks	8		Enter blanks
52	Foreign Entity Indicator	1		Enter "1" if foreign entity payment to a U. S. resident or blank.
53-92	First Payer Name Line	40		Enter name of payer whose TIN is 12 – 20 of the "A" record.
93-132	Second Payer Name Line	40		Enter the name of the Transfer Agent If position 133 is zero enter blanks.

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Payer "A" Record				
Position	Field Title	Length	Required	Field Description
133	Transfer Agent Indicator	1		Enter "1" if transfer agent is used else enter zero if not the transfer Agent
134-173	Payer Shipping Address	40		Enter shipping address, left justify and blank fill.
<p>For U.S. addresses, the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively.</p> <p>Filers must adhere to the correct format for the payer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).</p>				
174-213	Payer City	40		Enter city, left justify and blank fill.
214-215	Payer State	2		Enter valid Postal abbreviations.
216-224	Payer Zip Code	9		Enter valid 9-digit zip code, if only 1st five left justify and blank fill.
225-239	Payer Phone and Extension	15		Enter phone number and extension Omit hyphens. Left justify and blank fill if no extension.
240-499	Blank	260		Enter blank
500 – 507	Record Sequence Number	8	Y	Enter the next number of the record as it appears in your file. "A" record = 00000002
508 -748	Blank	241		Enter blanks
749-750	Blank	2		Enter blanks or CR.LF

W-2G & 1099 Electronic Media Filing Requirements

Payer B Record

Payer "B" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "B".
2-5	Payment Year	4	Y	Enter tax year unless reporting a prior year, then enter that year
6	Corrected Return Indicator	1		Enter "G" if the first of a two record file. Enter "C" if this is the second of a two record file. Enter blank if these records have not been sent.
7-10	Name Control	4		Enter the first four characters of the last name of the payee. (Positions 12-20 of B record). Otherwise, enter blanks.
11	Type of Taxpayer ID	1		1 = EIN 2 = SSN 2 = ITIN 2 = ATIN Blank = N/A
12-20	Payee's TIN	9	Y	Enter 9 digit identification number. SSN, ITIN, ATIN or EIN. If applied for but not received, enter blanks.
21-40	Payer's Account Number for Payee	20		Enter any number assigned by the Payer to the payee that is unique to the particular information return.
41-44	Payer's Office Code	4		Enter location code of payer if any or else enter blanks
45 – 54	Blank	10		Enter blanks
<u>Amount Payment Fields.</u> Must be numeric, right justified with 2 decimal positions. Do not enter decimal points or commas. Zero fill to the left. All payment amounts must be allowed for; those not used are to be zero filled.				
55-66	Payment Amount #1	12		Payments for Amount Code 1 in " A " record.
67-78	Payment Amount #2	12		Payments for Amount Code 2 in " A " record.

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Payer “B” Record				
Position	Field Title	Length	Required	Field Description
79–90	Payment Amount #3	12		Payments for Amount Code 3 in “A” record.
91–102	Payment Amount #4	12		Payments for Amount Code 4 in “A” record.
103–114	Payment Amount #5	12		Payments for Amount Code 5 in “A” record.
115-126	Payment Amount #6	12		Payments for Amount Code 6 in “A” record.
127–138	Payment Amount #7	12		Payments for Amount Code 7 in “A” record.
139–150	Payment Amount #8	12		Payments for Amount Code 8 in “A” record.
151-162	Payment Amount #9	12		Payments for Amount Code 9 in “A” record.
163-174	Payment Amount #A	12		Payments for Amount Code A in “A” record.
175-186	Payment Amount #B	12		Payments for Amount Code B in “A” record.
187-198	Payment Amount #C	12		Payments for Amount Code C in “A” record.
199-210	Payment Amount #D	12		Payments for Amount Code D in “A” record.
211-222	Payment Amount #E	12		Payments for Amount Code E in “A” record.
223-234	Payment Amount #F	12		Payments for Amount Code F in “A” record.
235-246	Payment Amount #G	12		Payments for Amount Code G in “A” record.
247	Foreign Entity Indicator	1		Enter “1” if address of payee is in a foreign else blank.
248-287	First Payee Name Line	40		Enter name of payee whose TIN is 12 – 20 of the “B” record.
288-327	Second Payee Name Line	40		If multiple payees, use for those whose ID is not in 12 -20 of B record
328-367	Blank	40		Enter blanks

W-2G & 1099 Electronic Media Filing Requirements

Payer "B" Record				
Position	Field Title	Length	Required	Field Description
368-407	Payee Mailing Address	40	Y	Enter mailing address of payee. Left justify and blank fill.
408-447	Blank	40		Enter blanks
448-487	Payee City	40	Y	Enter the city or Post Office used. Left justify and blank fill.
488-489	Payee State	2	Y	Enter valid Post Office abbreviation.
490-498	Payee Zip Code	9	Y	Enter zip code. Left justify and zero fill if less than 9.
499	Blank	1		Enter blank
500-507	Record Sequence Number	8		Enter the next sequential number. The first B record would be 00000003. Each B would be the next number.
508-543	Blank	36		Enter blanks
The following sections define field positions for the different types of returns.				
544-750	See the record definition based upon the form type			

W-2G & 1099 Electronic Media Filing Requirements

Payer "B" Record for 1099				
Position	Field Title	Length	Required	Field Description
544	Blank	1		Enter blanks
545-546	Distribution Code	2	Y	<p>If only one code use 545.</p> <p>Code Category</p> <p>1 Early Distribution</p> <p>2 Early Distribution, Exception</p> <p>3 Disability</p> <p>4 Death</p> <p>5 Prohibited Transaction</p> <p>6 Section 1035 Exchange</p> <p>7 Normal Distribution</p> <p>8 Excess Contributions</p> <p>9 Cost of Life Insurance</p> <p>A Eligible for 10-yr. tax option</p> <p>B Designated Roth account distribution.</p> <p>E Distribution under Employee Plans Compliance Resolution Systems (EPCRS)</p> <p>F Charitable gift annuity</p> <p>G Direct rollover</p> <p>H Direct rollover of distribution form a designated Roth account to Roth account to a Roth IRA</p> <p>J Early Roth distribution</p> <p>K Distribution of IRA Assets Not Having a Readily Available FMV</p> <p>L Loans as distribution</p> <p>N Recharacterized IRA contribution</p> <p>P Excess contributions for prior year</p> <p>Q Qualified Roth distribution</p> <p>R Recharacterized IRA for prior year</p> <p>S Early distribution for Simple IRA</p> <p>T Roth IRA distribution with</p>

W-2G & 1099 Electronic Media Filing Requirements

Payer “B” Record				
Position	Field Title	Length	Required	Field Description
				exception U Distribution from ESOP under Section 404(k) W Changes or payments for purchasing qualified long- term care Insurance contracts under combined arrangements.
<i>Note: If reporting traditional IRA, SEP, SIMPLE distribution or a Roth conversion, use an indicator of “1” in 548 of payee B”</i>				
547	Taxable Amount Not Determine Indicator	1		Enter “1” if taxable amount cannot computed, else leave blank.
548	IRA/SEP/SIMPLE indicator	1		Enter “1” if traditional IRA, SEP, SIMPLE distribution or Roth Conversion.
549	Total Distribution Indicator	1		Enter “1” only if the distribution closed the account, else leave blank.
550–551	Percentage of Total Distribution	2		Use this field only if distribution is to more than one person. Enter the percentage of person whose TIN is in 12 – 20 of the B record. Right justify and zero fill. Leave blank if not applicable.
552-555	1 st Year of Designated Roth Contribution	4		Enter year of 1 st Roth Contribution
556–662	Blank	107		Enter blanks
<i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i>				
663-664	County Code	2		Enter the appropriate county code from Appendix B
665-722	Blanks	58		Enter Blanks
723–734	State Income Tax Withheld	12		Enter Income Tax withheld. Right- justify and zero fill. 2 decimals.

W-2G & 1099 Electronic Media Filing Requirements

Payer "B" Record				
Position	Field Title	Length	Required	Field Description
735-746	Local Income Tax Withheld	12		Enter county tax withheld. Right justify and zero fill. 2 decimals.
747-748	State Code	2		Enter "18" for Indiana.
749-750	Blank	2		Enter blanks or CR/LF.

W-2G & 1099 Electronic Media Filing Requirements

Payer B Record for W-2 G

Payer “B” Record for W2-G																								
Position	Field Title	Length	Required	Field Description																				
544-546	Blank	3		Enter blanks																				
547	Type of Wager Code	1	Y	Enter applicable type of wager. <table><tr><th>Code</th><th>Category</th></tr><tr><td>1</td><td>Horse Track or Off Track Betting of horse track nature.</td></tr><tr><td>2</td><td>Dog Track or Off Track Betting of dog track nature.</td></tr><tr><td>3</td><td>Jai-alai</td></tr><tr><td>4</td><td>State-conducted Lottery</td></tr><tr><td>5</td><td>Keno</td></tr><tr><td>6</td><td>Bingo</td></tr><tr><td>7</td><td>Slot Machines</td></tr><tr><td>8</td><td>Poker Winnings</td></tr><tr><td>9</td><td>Any other type of gambling winnings</td></tr></table>	Code	Category	1	Horse Track or Off Track Betting of horse track nature.	2	Dog Track or Off Track Betting of dog track nature.	3	Jai-alai	4	State-conducted Lottery	5	Keno	6	Bingo	7	Slot Machines	8	Poker Winnings	9	Any other type of gambling winnings
Code	Category																							
1	Horse Track or Off Track Betting of horse track nature.																							
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4	State-conducted Lottery																							
5	Keno																							
6	Bingo																							
7	Slot Machines																							
8	Poker Winnings																							
9	Any other type of gambling winnings																							
548–555	Date Won	8	Y	Enter the date of the winning transaction as YYYYMMDD. This is not date of payment if payment is later.																				
556–570	Transaction	15	Y	If Lottery enter ticket number, if keno, bingo and slots enter ticket, card number or machine serial no. For all else enter blanks.																				
571-575	Race	5		Enter race or game for ticket or else enter blank																				
576-580	Cashier	5		Enter initials or number of cashier otherwise enter blanks.																				

W-2G & 1099 Electronic Media Filing Requirements

Payer "B" Record for W2-G				
Position	Field Title	Length	Required	Field Description
581–585	Window	5		Enter the window number or location of person making the winning payment or enter blanks.
586-600	First ID	15		For other than state lotteries enter the first ID of the winning person otherwise enter blanks.
601-615	Second ID	15		For other than state lotteries enter the second ID of the winning person otherwise enter blanks.
616–662	Blank	47		Enter blanks
<i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i>				
663-664	County Code	2		Enter the appropriate county code from Appendix B
665-722	Blanks	58		Enter Blanks
723-734	State Income Tax Withheld	12		Enter Income Tax withheld. Right justify and zero fill. 2 decimals.
735-746	Local Income Tax Withheld	12		Enter county tax withheld. Right justify and zero fill. 2 decimals.
747-748	State Code	2		Enter "18" for Indiana
749-750	Blank	2		Enter blanks or CR/LF.

W-2G & 1099 Electronic Media Filing Requirements

End of Payer C Record

End of Payer "C" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "C".
2–9	Number of Payees	8		Enter the total number of "B" records covered by the preceding "A" record. Right justify and Fill with zeros.
10-15	Blank	6		Enter blanks
Accumulate totals of any payment amount fields in the "B" records in the appropriate control total fields of the "C" record. Right justify and zero fill. Unused control total fields must be zero filled. Use 2 decimals.				
16–33	Control Total 1	18		
34–51	Control Total 2	18		
52–69	Control Total 3	18		
70–87	Control Total 4	18		
88–105	Control Total 5	18		
106–123	Control Total 6	18		
124–141	Control Total 7	18		
142–159	Control Total 8	18		
160–177	Control Total 9	18		
178–195	Control Total A	18		
196–213	Control Total B	18		
214–231	Control Total C	18		
232–249	Control Total D	18		
250–267	Control Total E	18		
268–285	Control Total F	18		
286-303	Control Total G	18		
304-499	Blank	196		Enter blanks.
500-507	Record Sequence Number	8		Enter next number. Right justify and fill with leading zeros.
508–748	Blank	241		Enter blanks.
749-750	Blank	2		Enter blanks or CR/LF

W-2G & 1099 Electronic Media Filing Requirements

State totals for Forms 1099 and W-2Gs (Payer K Record)

End of Payer "K" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "K".
2–9	Number of Payees	8		Enter the total number of "B" records being coded for this state. Right justify and fill with zeros.
10-15	Blank	6		Enter blanks
Accumulate totals of any payment amount fields in the "B" records for each state being reported into the appropriate control total fields of the "K" record. Right justify and zero fill. Unused control total fields must be zero filled. Allow 2 decimals places.				
16–33	Control Total 1	18		
34–51	Control Total 2	18		
52–69	Control Total 3	18		
70–87	Control Total 4	18		
88–105	Control Total 5	18		
106–123	Control Total 6	18		
124–141	Control Total 7	18		
142–159	Control Total 8	18		
160–177	Control Total 9	18		
178–195	Control Total A	18		
196–213	Control Total B	18		
214–231	Control Total C	18		
232–249	Control Total D	18		
250–267	Control Total E	18		
268–285	Control Total F	18		
286-303	Control Total G	18		
304-499	Blank	169		Enter Blanks
500-507	Record Sequence Number	8		Enter next s number. Riw/leading z field.
508–706	Blank	199		Enter blanks.

W-2G & 1099 Electronic Media Filing Requirements

End of Payer “K” Record				
Position	Field Title	Length	Required	Field Description
707-724	Indiana State Income Tax Withheld	18		Enter Inco withheld. R and zero fill. 2 decimals.
725-742	Indiana Local Income Tax Withheld	18		Enter count withheld. R and zero fill. 2 decimals
743-746	Blank	4		Enter blanks
747-748	Combined Fed/State Code	2		Enter “18”
749-750	Blank	2		Enter blanks or CR/LF

W-2G & 1099 Electronic Media Filing Requirements

End of Transmission F Record

End of Transmission "F" Record				
Position	Field Title	Length	Required	Field Description
1	Record Type	1	Y	Enter "F".
2-9	Number of "A" records	8		Enter the total number of "A" records in the entire file. Right-justify and zero fill.
10-30	Zero	21		Enter zeros
31-49	Blank	19		Enter blanks
50-57	Total number of Payees	8		Enter the total number of Payee "B" records reported in the file. Right-justify and zero fill.
58 – 499	Blank	442		Enter blanks
500 – 507	Record Sequence Number	8		Enter next sequential number. Right-Justify w/leading zeros in the field.
508-748	Blanks	241		Enter blanks
749-750	Blank	2		Enter blanks or CR/LF

W-2G & 1099 Electronic Media Filing Requirements

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM. CODE		ABBR.	NUM. CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
FLORIDA	FL	12	NORTH CAROLINA	NC	37
GEORGIA	GA	13	NORTH DAKOTA	ND	38
HAWAII	HI	15	OHIO	OH	39
IDAHO	ID	16	OKLAHOMA	OK	40
ILLINOIS	IL	17	OREGON	OR	41
INDIANA	IN	18	PENNSYLVANIA	PA	42
IOWA	IA	19	RHODE ISLAND	RI	44
KANSAS	KS	20	SOUTH CAROLINA	SC	45
KENTUCKY	KY	21	TENNESSEE	TN	47
LOUISIANA	LA	22	TEXAS	TX	48
MAINE	ME	23	VERMONT	VT	50
MARYLAND	MD	24	VIRGINIA	VA	51
MASSACHUSETTS	MA	25	WASHINGTON	WA	53
MICHIGAN	MI	26	WEST VIRGINIA	WV	54
MINNESOTA	MN	27	WISCONSIN	WI	55
MISSISSIPPI	MS	28	WYOMING	WY	56
MISSOURI	MO	29			

TERRITORIES AND POSSESSIONS

AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVINCES

ALBERTA	AB
BRITISH COLUMBIA	BC
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND/LABRADOR	NL
NORTHWEST TERRITORIES	NT
NOVA SCOTIA	NS
NUNAVUT	NU
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
PROVINCE OF QUEBEC	QC
SASKATCHEWAN	SK
YUKON TERRITORY	YT

W-2G & 1099 Electronic Media Filing Requirements

APPENDIX B – Indiana County Codes

No	Name	No	Name
01	ADAMS	47	LAWRENCE
02	ALLEN	48	MADISON
03	BARTHOLOMEW	49	MARION
04	BENTON	50	MARSHALL
05	BLACKFORD	51	MARTIN
06	BOONE	52	MIAMI
07	BROWN	53	MONROE
08	CARROLL	54	MONTGOMERY
09	CASS	55	MORGAN
10	C LARK	56	NEWTON
11	CLAY	57	NOBLE
12	CLINTON	58	OHIO
13	CRAWFORD	59	ORANGE
14	DAVIESS	60	OWEN
15	DEARBORN	61	PARKE
16	DECATUR	62	PERRY
17	DEKALB	63	PIKE
18	DELAWARE	64	PORTER
19	DUBOIS	65	POSEY
20	ELKHART	66	PULASKI
21	FAYETTE	67	PUTNAM
22	FLOYD	68	RANDOLPH
23	FOUNTAIN	69	RIPLEY
24	FRANKLIN	70	RUSH
25	FULTON	71	ST. JOSEPH
26	GIBSON	72	SCOTT
27	GRANT	73	SHELBY
28	GREENE	74	SPENCER
29	HAMILTON	75	STARKE
30	HANCOCK	76	STEUBEN
31	HARRISON	77	SULLIVAN
32	HENDRICKS	78	SWITZERLAND
33	HENRY	79	TIPPECANOE
34	HOWARD	80	TIPTON
35	HUNTINGTON	81	UNION
36	JACKSON	82	VANDERBURGH
37	JASPER	83	VERMILLION
38	JAY	84	VIGO
39	JEFFERSON	85	WABASH
40	JENNINGS	86	WARREN
41	JOHNSON	87	WARRICK
42	KNOX	88	WASHINGTON
43	KOSCIUSKO	89	WAYNE
44	LAGRANGE	90	WELLS
45	LAKE	91	WHITE
46	LAPORTE	92	WHITLEY

